

WISCONSIN MEDICAID
SCHOOL-BASED SERVICES MATCHING EXPENDITURES COMPLETION INSTRUCTIONS

Wisconsin Medicaid requires certain information to enable Medicaid to authorize and pay for medical services provided to eligible recipients.

The information on the School-Based Services Matching Expenditures form is mandatory. The use of this form is voluntary and providers may develop their own form to certify expenditures as long as it includes all the information on this form and looks exactly like this form.

Providers may submit the completed School-Based Services Matching Expenditures form by fax to (608) 266-1096 to the attention of the school-based services (SBS) Policy Analyst or by mail to the following address:

SBS Policy Analyst/Certification of Public Expenditures
Division of Health Care Financing
PO Box 309
Madison WI 53701-0309

SECTION I — SCHOOL DISTRICT OR COOPERATIVE EDUCATIONAL SERVICES AGENCY INFORMATION

Provide the name and Medicaid provider identification number of the school district or Cooperative Educational Services Agency (CESA) that provided the school-based services. The report period should be based on the state fiscal year that runs from July 1st through June 30th of the appropriate years.

SECTION II — DIRECT AND INDIRECT EXPENDITURES FOR SERVICES PROVIDED TO ALL RECIPIENTS

Element 1 — Direct Expenditures

Provide the direct expenses incurred in providing each type of service (columns A through G) to all recipients during the reporting period consistent with the guidelines in the federal Office of Management and Budget (OMB) Circular A-21. Direct expenses are expenditures that can be identified specifically with each service provided. Direct expenses include expenses for employee salary and fringe benefits, allocated supervisory and administrative salary and fringe benefits, equipment, materials, supplies, allocated support services, physical space, and depreciation. Other types of expenses that can be directly attributed or allocated to each provided service may also be included.

Element 2 — Reimbursement Received

In each column, provide the amount of federal reimbursement received for each type of service during the reporting period.

Element 3 — Direct Expend. Not Reimbursed

In each column, subtract the reimbursement amounts in Element 2 from the total direct expenditure amounts in Element 1. This amount indicates the direct expenditures incurred for providing the services that have not been reimbursed.

Element 4 — Indirect Allocation Percent

In each column, enter the unrestricted indirect cost percentage calculated using the Department of Public Instruction (DPI) local education agency (LEA) indirect rate worksheet. Attach a copy of the worksheet or indirect rate letter from the DPI.

Element 5 — Indirect Expenditures

In each column, multiply the direct expenditures not reimbursed in Element 3 by the unrestricted indirect allocation percentage in Element 4. This amount indicates the indirect expenditures incurred for providing the services.

Element 6 — Total Direct and Indirect Expend.

In each column, add the direct expenditures not reimbursed in Element 3 to the indirect expenditures in Element 5. This amount indicates the total of the direct expenditures not reimbursed and the indirect expenditures for providing the services.

SECTION III — ALLOCATION OF DIRECT AND INDIRECT EXPENDITURES FOR SERVICES PROVIDED TO WISCONSIN MEDICAID RECIPIENTS

Element 7 — Units Provided to All Students

In each column, provide the number of units of service provided to all students for each type of service during the reporting period. The units of service are as follows:

- Columns A through E — each unit of service is 15 minutes.
- Column F — each unit of service is up to 20 miles (the transportation base rate).
- Column G — each unit of service is one piece of equipment.

Optional Allocation Basis

Although it is preferable that the allocation of expenditures to Wisconsin Medicaid be made on the basis of units of service, if this information is not available for all students, the allocation ratio can be based on population. In this case, provide one of the following:

- The number of Wisconsin Medicaid recipients receiving each service compared to the number of all students receiving each service. In each column, provide the number of all students who received each type of service during the reporting period.
- The number of Wisconsin Medicaid recipients receiving all services compared to the number of all students receiving all services. In each column, provide the number of all students who received all services during the reporting period.

Element 8 — Units Prov. to Medicaid Recipients

In each column, report the number of units of service provided to Wisconsin Medicaid recipients for each type of service during the reporting period. The units of service are as follows:

- Columns A through E — each unit of service is 15 minutes.
- Column F — each unit of service is up to 20 miles (the transportation base rate).
- Column G — each unit of service is one piece of equipment.

Optional Allocation Basis

Although it is preferable that the allocation of expenditures be made on the basis of units of service, if this information is not available for all students, the allocation ratio can be based on population. In this case, provide one of the following:

- The number of Wisconsin Medicaid recipients receiving each service compared to the number of all students receiving each service. In each column, provide the number of Wisconsin Medicaid recipients who received each type of service during the reporting period.
- The number of Wisconsin Medicaid recipients receiving all services compared to the number of all students receiving all services. In each column, provide the number of Wisconsin Medicaid recipients who received all services during the reporting period.

Element 9 — Medicaid Allocation Percent

In each column, divide the number of units provided to Wisconsin Medicaid recipients (or the number of Wisconsin Medicaid recipients receiving each service) on Line 8 by the number of units provided to all students (or the number of all students receiving each service.) The percentage should be rounded to at least two decimal points (i.e., 11.25 percent or .1125.)

Element 10 — Allocated Expenditures

In each column, multiply the total direct and indirect expenditures in Element 6 by the Medicaid allocation percentage in Element 9. This amount indicates the direct and indirect expenditures that can be allocated to Wisconsin Medicaid.

Element 11 — TOTAL Columns A through G

Add the expenditures in Columns A through G in Element 10. This amount indicates the total amount of Medicaid expenditures that will be certified on the Certification of Public Expenditures form, HCF 1003.

SECTION IV — CALCULATION OF REQUIRED DISTRICT MATCH

Element 12 — Match Percent

In each column, provide the required district match percentage for the reporting period.

Element 13 — TOTAL

In each column, multiply the allocated expenditures in Element 10 with the required district match percentage in Element 12. This total indicates the amount of expenditures available to match federal Medicaid funding for each type of school-based service provided.

Element 14 — TOTAL Columns A through G

Add the expenditures in columns A through G in Element 13. This total indicates the amount of expenditures that are available to match federal Medicaid funding. This amount is for the school district or CESA's information only.